



Income

Confirm that all income received by the taxpayer has been discussed and shown on the return, if required.

Table A – Examples of Taxable Income

(Examples of income to consider when determining whether a return must be filed)

Wages, salaries, bonuses, commissions	IRA distributions
Alimony	Jury duty fees
Annuities	Military pay (not exempt from taxation)
Awards	Military pension
Back pay	Notary fees
Breach of contract	Partnership, Estate and S-Corporation income
Business income/Self-employment income	(taxpayer's share)
Compensations for personal services	Pensions
Debts forgiven	Prizes
Director's fees	Punitive damage
Disability benefits (employer-funded)	Railroad retirement—Tier I (portion may be taxable)
Discounts	Railroad retirement—Tier II
Dividends	Refund of state taxes*
Employee awards	Rents (gross rent)
Employee bonuses	Rewards
Estate and trust income	Royalties
Farm income	Severance pay
Fees	Self-employment
Gains from sale of property or securities	Non-employee compensation
Gambling winnings	Social security payment (portion may be taxable)
Hobby income	Supplemental unemployment benefits
Interest	Taxable scholarships and grants
Interest on life insurance dividends	Tips and gratuities
	Unemployment compensation

*If itemized in year paid and taxes were reduced because of deduction